

# **LAW FIRM ACCOUNTING SYSTEM AND METHOD FOR PROCESSING SEPARATE CHARGES FOR OUT-OF-POCKET COSTS**

## **Abstract**

A computerized method and system for the payment of out-of-pocket fees such as patent and trademark fees is disclosed. The patent or trademark fee for a client of a firm is charged against an account maintained by an organization separate from the firm. A charge issued at a workstation at the firm is delivered to a patent or patent and trademark agency, or a foreign associate firm, where it is cashed against an account maintained by the separate organization. The firm bills the client for the fee, along with a service charge, while the separate organization bills the firm for the fee and the service charge. According to one example embodiment of the inventive subject matter herein, there is provided method and apparatus including in one embodiment one or more computers programmed to receive data indicative of a plurality of out-of-pocket costs for one or more clients of a law firm and to determine a separate charge in relation to each respective out-of-pocket cost wherein the charge is determined at least in part based on a cost associated with financing the out-of-pocket costs.